

AMENDMENT NO. 1

SOUTH DAKOTA DEPARTMENT OF LABOR, JOB SERVICE,
UNEMPLOYMENT DIVISION, AND OFFICE OF
ADMINISTRATIVE SERVICES RETIREMENT PLAN A

The Plan named above gives the Employer the right to amend it at any time. According to that right, the plan is amended, effective May 31, 2009, as follows:

By adding the following paragraph to subparagraph (a) in the CHANGE IN MONTHLY BENEFIT FOR ANNUITANTS OF THIS PLAN SECTION of Article IVA:

However, no increase in the amount of monthly retirement benefit payments to an Annuitant shall occur in any year in which the fair market value of the Plan's assets, determined on the April 30 immediately preceding the Adjustment Date, are less than the Plan's actuarial accrued liability for such year as stated in the Plan's most recent actuarial valuation report.

This amendment is made an integral part of the aforesaid Plan and is controlling over the terms of said Plan with respect to the particular items addressed expressly herein. All other provisions of the Plan remain unchanged and controlling.

Unless otherwise stated on any page of this amendment, eligibility for benefits and the amount of any benefits payable to or on behalf of an individual who is an Inactive Participant on the effective date(s) stated above, shall be determined according to the provisions of the aforesaid Plan as in effect on the day before he became an Inactive Participant.

Signing this amendment, the Employer, as plan sponsor, has made the decision to adopt this plan amendment. The Employer is acting in reliance on its own discretion and on the legal and tax advice of its own advisors, and not that of any member of the Principal Financial Group or any representative of a member company of the Principal Financial Group.

Signed this _____ day of _____, _____.

SOUTH DAKOTA DEPARTMENT OF LABOR,
JOB SERVICE, UNEMPLOYMENT INSURANCE
DIVISION, AND OFFICE OF ADMINISTRATIVE
SERVICES

By _____

Title